



State of Hawaii
Department of Human Resources Development
Premium Conversion Plan

Domestic Partnership Reference Chart

The Employer-Union Health Benefits Trust Fund is now extending health benefits plan coverage to domestic partners and children of domestic partners, provided they meet the eligibility requirements that the EUTF has established. Although the domestic partner and their dependents are eligible for health coverage, they may not be eligible to deduct all of their premium contributions on a pre-tax basis via the Premium Conversion Plan (PCP). As such, in some cases, portions of the premiums for their health plans shall be done on an after-tax basis if the domestic partner is not a **qualified dependent** under Section 152 of the Internal Revenue Code, (refer to the Premium Conversion Plan Domestic Partnership Acknowledgement Form).

To determine how to process your employee's forms, should he/she wish to participate in the PCP, the chart below is provided to you as an easy reference guide.

Members enrolled in Health Plan for family coverage:	Is the domestic partner a qualified dependent under Section 152 of the IRC?	How to Process
Employee & Domestic Partner	NO	PCP for the amount equivalent to the Self Health Plan; Non-PCP for the difference between the Self & Family premium contribution amounts.
Employee & Domestic Partner	YES	Employee has the option to have: PCP for the entire Family premium contribution amount ¹ ; or, PCP for the amount equivalent to the Self contribution amount and non-PCP for the difference between self & family premium contribution amount
Employee, Employee's Children, & Domestic Partner	(NOT NECESSARY TO DETERMINE SINCE CHILDREN ALREADY QUALIFY FOR FAMILY COVERAGE)	PCP for the entire Family premium contribution amount.

¹ Section 125 of the Internal Revenue Code, which governs the PCP, does not recognize domestic partners, therefore, once the employee enrolls in the PCP for the family premium contribution amount, should there be any changes with regard to the domestic partner, the employee must wait until the next annual PCP open enrollment period to make any changes or cancellation.